

No. 13-1640 RV

1. On June 7, 2013, the Director mailed to Knox a final decision assessing sales tax.

2. On September 16, 2013, Knox's complaint arrived at this Commission by regular mail.

3. September 16, 2013, was more than sixty days after June 7, 2013.

### **Conclusions of Law**

Section 144.261<sup>1</sup> provides we have jurisdiction to hear an appeal from the Director's final decisions, but requires that such appeal be filed "within sixty days after the mailing or delivery of such decision, whichever is earlier." Knox did not meet that deadline because the complaint was not filed until we received it.<sup>2</sup> We have no jurisdiction to hear a complaint filed out of time.<sup>3</sup> If we have no jurisdiction to hear the complaint, we cannot reach the merits of the case and can only exercise our inherent power to dismiss.<sup>4</sup>

We grant the Director's motion and dismiss the complaint.

SO ORDERED on November 14, 2013.

/s/ Sreenivasa Rao Dandamudi

SREENIVASA RAO DANDAMUDI  
Commissioner

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<sup>1</sup> Statutory references are to the 2000 Revised Statutes of Missouri.

<sup>2</sup> Section 621.205.

<sup>3</sup> *Community Fed. Sav. & Loan Assoc. v. Director of Revenue*, 752 S.W.2d 794, 799 (Mo. banc), *cert. denied*, 488 U.S. 893 (1988).

<sup>4</sup> *Oberreiter v. Fullbright Trucking*, 24 S.W.3d 727, 729 (Mo. App., E.D. 2000).